

EXHIBIT 3

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January 9, 2007

VIA E-MAIL AND U.S. MAIL

CONFIRMATION

Scott R. Miller, Esq.
Connolly Bove Lodge & Hutz, LLP
355 South Grand Avenue, Suite 3150
Los Angeles, CA 90071

Re: LG.Philips LCD Co., Ltd. v. Tatung, et al.; Civil Action No. 04-343 (JJF)

Dear Scott:

Pursuant to the Special Master's guidance in the December 28 teleconference relating to ViewSonic's Document Requests Nos. 71-74 and 118, counsel for LPL has further investigated the products that LPL sells. We have confirmed that LPL does not sell modules for computer monitors that could be used for rearmounting as claimed in the Patents-in-Suit. We have also determined that LPL sells LCD modules for televisions that have a different structure. Specifically, LPL recently has been selling LCD modules for televisions that could be used by third party assemblers in a way that practices LPL's rearmounting technology claimed in the Patents-in-Suit, depending on the construction of the claims and how third parties assemble finished products that incorporate LPL's modules. LPL will promptly search for and produce any responsive discovery. We anticipate that LPL will produce any such additional discovery on a rolling basis to be completed by January 31, 2007.

Very truly yours,



Derek A. Auito

DAA:ae

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